

CIGARETTE LICENSES  
APPLICATION

FOR DEPARTMENT USE ONLY

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Account Number

Tax

Year

Check applicable box(es): ☐ Resident Wholesaler ☐ Unclassified Acquirer ☐ Transporter  
☐ Nonresident Wholesaler ☐ Subjobber ☐ Vending Machine Operator

Wholesalers and subjobbers must file a separate application for each place of business. Unclassified acquirers, transporters, and vending machine operators are required to secure only one license. Unclassified acquirers must have a cigarette stamping location in Kentucky.

Name of Business	Enter Exact Name of Business			Present License Number (if any)	
Location of Business					
	Number and Street	City	County	State	ZIP Code
Mailing Address					
	P.O. Box or Number and Street	City	County	State	ZIP Code
Other Information	(     )		(     )		
	Telephone Number (include area code)		Fax Number		Kentucky Sales Tax Permit Number
Period of License	License is issued for each fiscal year, or portion, beginning July 1 and ending June 30. Fiscal year ending June 30, _____				
Type of Ownership	<input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Corporation <input type="checkbox"/> Other (describe) _____				
Names and Addresses of Owners or Principal Officers	Name	Title/Position	Address	Telephone Number (include area code)	
	_____	_____	_____	(     )	
	_____	_____	_____	(     )	
	_____	_____	_____	(     )	
	(Attach list if necessary.)				
Name and Address of Process Agent	If the business is located outside of the Commonwealth of Kentucky, designate a process agent who resides in Kentucky. Name _____ P.O. Box or Number and Street _____ City or Town _____				
Nature of Business (Check All Boxes That Apply)	<input type="checkbox"/> Dealer in Cigarettes Exclusively <input type="checkbox"/> Wholesaler of Groceries <input type="checkbox"/> Dealer in Cigarettes and Candy, etc. <input type="checkbox"/> Vendor of Other Merchandise Through Vending Machines <input type="checkbox"/> Vending Machines Operated in Connection with Other Business <input type="checkbox"/> Other (describe) _____				
Method of Distribution (Complete if Wholesaler, Unclassified Acquirer, Subjobber or Vending Machine Operator)	Check all categories applicable to operation. <input type="checkbox"/> Warehouse Sales to Subjobbers and Retailers <input type="checkbox"/> Sales to Consumers <input type="checkbox"/> Direct Sales to Subjobbers and Retailers from Trucks or Other Vehicles <input type="checkbox"/> Consumption by Applicant <input type="checkbox"/> Orders Taken for Future Delivery to Subjobber and Retailer <input type="checkbox"/> Sales Through Vending Machines Operated by Applicant <input type="checkbox"/> Sales to Other Vending Machine Operators <input type="checkbox"/> Other (describe) _____				
Area of Distribution	List states other than Kentucky in which cigarettes will be distributed.				
Area of Distribution (Complete Only if Vending Machine Operator)	List counties in each state where vending machines are located. _____ _____ _____				

Mail application and remittance to Kentucky Revenue Cabinet, Miscellaneous Tax Section, Station 62, Frankfort, Kentucky 40619.

Make check payable to Kentucky State Treasurer.

Check applicable box(es) and insert total fee(s) on the line below.

☐ Resident Wholesaler

\$500

☐ Subjobber

\$500

☐ Nonresident Wholesaler

\$500

☐ Transporter

\$ 50

☐ Unclassified Acquirer

\$ 50

☐ Vending Machine Operator

\$ 25

AMOUNT OF LICENSE FEE(S)..... \$ \_\_\_\_\_

10% Penalty (if applicable)..... \_\_\_\_\_

Total Remittance ..... \$ \_\_\_\_\_

The above statements are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application.

<b>Names and Addresses of All Subjobber Customers</b> (Complete if Wholesaler)	<b>Name</b>		<b>Address</b>		<b>License Number</b>
	_____		_____		_____
	_____		_____		_____
	_____		_____		_____
	(Attach list if necessary.)				
<b>Names and Addresses of Cigarette Suppliers</b> (Complete if Unclassified Acquirer, Subjobber, Vending Machine Operator or Wholesaler)	<b>Name</b>		<b>Address</b>		
	_____		_____		
	_____		_____		
	_____		_____		
	_____		_____		
(Attach list if necessary.)					
<b>Names and Addresses of Retail Businesses to Whom Sold</b> (Complete if Subjobber)	<b>Name</b>		<b>Address</b>		<b>Telephone Number (include area code)</b>
	_____		_____		(    )
	_____		_____		(    )
	_____		_____		(    )
	_____		_____		(    )
	_____		_____		(    )
	(Name at least five. Attach additional sheets if necessary.)				
<b>Storage Facility</b> (Complete if Subjobber)	Describe how and where cigarettes will be stored prior to sale.				
<b>Method of Delivery</b> (Complete if Transporter)	<input type="checkbox"/> Motor Freight      If other means of transportation used, describe _____				
	_____				
<b>Number of Vehicles</b> (Complete if Transporter)	If motor vehicles are used in transporting cigarettes, give the approximate number.				
<b>Points of Origin of Cigarettes</b> (Complete if Transporter)	List points of origin where cigarettes will be accepted by transporter for delivery to consignees in Kentucky.				
	_____				
	(The license does not restrict the transporter to the places listed above.)				
<b>Destination of Cigarettes</b> (Complete if Transporter)	Designate the counties or general area of the state where the cigarettes will be delivered.				
	_____				
	_____				
	_____				

AFFIDAVIT

I am a Resident Wholesaler,

☐

as defined in KRS 138.130(9) as “any person who purchases at least seventy-five percent (75%) of all cigarettes purchased by him directly from the cigarette manufacturer on which the cigarette tax provided for in KRS 138.130 to 138.205 is unpaid, and who maintains an established place of business in this state where he attaches cigarette tax evidence, or receives untaxed cigarettes.”

I am a Nonresident Wholesaler,

☐

as defined in KRS 138.130(10) as “any person who purchases cigarettes directly from the manufacturer and maintains a permanent location or locations outside this state where Kentucky cigarette tax evidence is attached or from where Kentucky cigarette tax is reported and paid.”

I, the undersigned representative of \_\_\_\_\_ ,  
solemnly swear or affirm under penalty of perjury that I have read the statement marked above and understand it to be true  
and accurate for the company I represent to the best of my knowledge and belief.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

